

173.34(e), and it did not hold pamphlets published by the Compressed Gas Association and incorporated by reference in the HMR that apply to its operations.

The current owner stated that he had assumed control of FESS during 1995. Because there has not been an inspection by an independent inspection agency since that date and FESS failed to renew its RIN when it expired, the matters discovered during RSPA's recent inspection raise questions as to the condition of any cylinder marked by FESS with a test date/year of "95" or later. These cylinders are marked with FESS's RIN number B404, bracketed by the month and year of the purported reinspection and retest date, in the following pattern:

B 4	
Month	Year
4 0	

Any person holding a compressed gas cylinder that is marked as having been last inspected and retested by FESS since 1995 should not charge or fill the cylinder without first having it inspected and retested by a cylinder requalification facility holding a currently effective RIN. Any filled cylinder that is marked as having been last inspected and retested by FESS since 1995 should be properly and safely evacuated and purged (a cylinder filled with an atmospheric gas may be vented), and taken to a DOT-authorized cylinder retest facility for visual reinspection and hydrostatic retest to determine if it qualifies for continued use in accordance with the HMR. Under no circumstances should a cylinder described in this safety advisory be filled, refilled or used for any purpose other than scrap until it is reinspected and retested by a DOT-authorized retest facility.

Cylinder requalification facilities holding a currently effective RIN are listed on the internet web site of RSPA's Office of Hazardous Materials Safety, at "[http://hazmat.dot.gov/files/approvals/hydro/hydro\\_retesters.htm](http://hazmat.dot.gov/files/approvals/hydro/hydro_retesters.htm)".

Persons finding or possessing cylinders described in this safety notice may contact Ms. Guadalupe Castellanos for additional information.

Issued in Washington, D.C. on January 11, 2001.

**Robert A. McGuire,**

*Associate Administrator for Hazardous Materials Safety.*

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**BILLING CODE 4910-60-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8610 and Schedule A (Form 8610)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8610, Annual Low-Income Housing Credit Agencies Report, and Schedule A (Form 8610), Carryover Allocation of Low-Income Housing Credit.

**DATES:** Written comments should be received on or before March, 19, 2001 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Form 8610, Annual Low-Income Housing Credit Agencies Report, and Schedule A (Form 8610), Carryover Allocation of Low-Income Housing Credit.

**OMB Number:** 1545-0990.

**Form Number:** Form 8610 and Schedule A (Form 8610).

**Abstract:** State housing credit agencies (Agencies) are required by Code section 42(l)(3) to report annually the amount of low-income housing credits that they allocated to qualified buildings during the year. Agencies report the amount allocated to the building owners and to the IRS in Part I of Form 8609. Carryover allocations are reported to the Agencies in carryover allocation documents. The Agencies report the carryover allocations to the IRS on Schedule A (Form 8610). Form 8610 is a transmittal and reconciliation document for Forms 8609, Schedule A (Form 8610), binding agreements, and election statements.

**Current Actions:** There are no changes being made to the forms at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** State, local or tribal governments.

**Estimated Number of Respondents:** 53.

**Estimated Time Per Respondent:** 112 hours, 28 minutes.

**Estimated Total Annual Burden Hours:** 5,961.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 8, 2001.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Publication 1075

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.